1.

HAZARDOUS WASTE GENERATOR FEE RETURN

CDTFA USE ONLY

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION RETURN PROCESSING BRANCH PO BOX 942879 SACRAMENTO CA 94279-6009  Please check this box if sites below include Treated Wood Waste.  Please check this box if sites below include Treated Wood Waste.  Please check this box if you no longer generate hazardous waste at this site. Enter the date of last generation: Your accounts, use the enclosed Schedule G to indicate the date each site last generated waste if hazardous waste is no longer being generated at that site.  CLASSIFICATION OF GENERATING SITES (Based on amounts of hazardous waste generated during the calendar year or portion thereof)  2. Generators which generate less than 5 tons  2. Generators which generate an amount equal to or more than 3. 5 tons, but less than 25 tons  4. Generators which generate an amount equal to or more than 4. 25 tons, but less than 25 tons  5. Generators which generate an amount equal to or more than 5. Ons, but less than 250 tons  6. Generators which generate an amount equal to or more than 7. 500 tons, but less than 250 tons  8. Generators which generate an amount equal to or more than 7. 500 tons, but less than 1000 tons  8. Generators which generate an amount equal to or more than 8. 1,000 tons, but less than 1000 tons  8. Generators which generate an amount equal to or more than 9. 2,000 tons, but less than 1000 tons  8. Generators which generate an amount equal to or more than 9. 2,000 tons, but less than 1000 tons  9. Generators which generate an amount equal to or more than 9. 2,000 tons, but less than 1,000 tons 100 ton		DUE ON OR BEFO						RR-QS	FILE	REF		
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# HAZARDOUS WASTE GENERATOR FEE RETURN INSTRUCTIONS

**Payments:** To make your payment online, go to our website at *www.cdtfa.ca.gov* and select "Make a Payment." You can also pay by credit card on our website, or by calling 1-855-292-8931. If paying by check or money order, be sure to include your account number.

#### **GENERAL**

The Generator Fee is imposed on each site that generates (produces) hazardous waste of 5 tons or more in each calendar year. The fee is calculated for each site's generation of waste regardless of the waste's final disposition (for example, recycling or disposal).

#### **EXEMPTIONS FROM THE GENERATOR FEE**

- 1) Used oil removed from motor vehicles that is recycled by a recycler permitted by the Department of Toxic Substances Control (DTSC). "Motor vehicle" includes locomotives, vessels, and self-propelled, off-road equipment, whether or not the equipment moves or is permitted to move on public highways.
- 2) Waste that is generated, recycled, and used onsite and not transferred offsite at any time.
- 3) Aqueous waste treated in a treatment unit operating, or which subsequently operates, under a permit by rule, conditional authorization, or conditional exemption. However, hazardous waste generated by the treatment unit is subject to the generator fee.

#### **FILING REQUIREMENTS**

Under section 43152.7 of the Hazardous Substances Tax Law, every site that generates hazardous waste is required to file a return with a remittance payable to the California Department of Tax and Fee Administration. Under section 43155 of the Hazardous Substances Tax Law, late payment will result in a 10 percent (0.10) penalty and interest at an adjusted annual rate established under section 6591.5 of the Revenue and Taxation Code.

Fee returns and payments that are mailed must be postmarked on or before the due date shown on the return. If the due date falls on a Saturday, Sunday, or legal holiday, returns postmarked on the next business day are considered timely. Facility operators who pay the Facility Fee are not subject to the Generator Fee for the facility site.

#### **FILING INSTRUCTIONS**

Please select the appropriate fee category in column A on the front of the return for each site where hazardous waste was generated in this state. Be sure to include non-manifested **Treated Wood Waste** in the total tonnage. Multiply the number of generating sites in column B by the amount of fees in column C and enter the amount of fees due in column D.

If you are reporting for more than one site, please use the enclosed Schedule G or provide the site address, EPA number, and appropriate fee category for each site on an attachment.

#### UNIFORM HAZARDOUS WASTE MANIFEST

To determine the appropriate category for reporting on the front of the return, calculate the tonnage of all waste generated using the information obtained from your completed Uniform Hazardous Waste Manifest. Total quantity and weight are indicated in boxes 11 and 12 of the Uniform Hazardous Waste Manifest. This information should be supported by weight tickets from the disposal of the waste generated.

If weight tickets are not available, you may convert the unit of measurement to tons. Conversion factors for certain waste types are available on the Department of Toxic Substances Control Annual Fee Summary. The current year summary is available at <a href="https://www.dtsc.ca.gov/IDManifest/Fee\_Summary.cfm">https://www.dtsc.ca.gov/IDManifest/Fee\_Summary.cfm</a>.

**Note:** The use of conversion factors provides a general guideline. Due to the characteristics of your waste, you should always determine the tonnage using information contained on actual weight tickets.

#### **PREPAYMENT CREDIT (LINE 11)**

Some accounts were required to file a prepayment by August 31. If you paid a prepayment, enter on line 11 the amount of fee paid. If delinquency charges were paid, **do not** include those amounts in the credit. If, after claiming the prepayment, the total amount due and payable on line 15 is a credit, include a letter with your return requesting the amount be refunded to you.

If you need additional information, please contact the California Department of Tax and Fee Administration, Return Processing Branch, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit the CDTFA website at <a href="https://www.cdtfa.ca.gov">www.cdtfa.ca.gov</a> or call the Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees.

## **SCHEDULE G - GENERATOR FEE SCHEDULE**

(Instructions on Reverse)

ACCOUNT NUMBER NAME PERIOD DUE

			INDICAT	E THE APPRO	PRIATE FEE C	ATEGORY IN T	HE COLUMNS	BELOW	
SUB NUMBER EPA NUMBER	GENERATING SITE ADDRESS	0 to 4.9 tons Line 2	5 to 24.9 tons Line 3	25 to 49.9 tons Line 4	50 to 249.9 tons Line 5	250 to 499.9 tons Line 6	500 to 999.9 tons Line 7	1000 to 1999.9 tons Line 8	2000 plus tons Line 9
OTAL NUMBER C	OF SITES BY CATEGORY	Line 2	Line 3	Line 4	Line 5	Line 6	Line 7	Line 8	Line 9
Add total fees separately for each category in its respective column and bring this amount forward to column B on the Hazardous Waste Generator Fee Return.									

## HAZARDOUS WASTE GENERATOR FEE RETURN INSTRUCTIONS

### **SUMMARY OF GENERATING SITES (SCHEDULE G)**

A Schedule G is enclosed for taxpayers who are currently reporting more than one generating site under a single California Department of Tax and Fee Administration tax account number. To complete Schedule G, check the appropriate box for the category which reflects the total tonnage of hazardous waste generated at each site. Be sure to include non-manifested **Treated Wood Waste** in the total tonnage. Add any generating sites which are not included on the schedule by EPA number and site address. Total the number of sites by category and bring this amount forward to column B on the Hazardous Waste Generator Fee Return. Multiply the number of sites per category by the fee for that category. Total the fees due in column D.

If you did not receive a Schedule G and have more than one generating site to report, please make a supplemental attachment listing the generating site address, EPA number, and generating category for each site.